

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On July 20, 2010, I caused to be served the document listed below (i) upon the party listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the party listed on Exhibit C hereto via postage pre-paid U.S. mail:

Reorganized Debtors' Supplemental Reply with Respect to Proofs of Administrative Expense Claim Numbers 18602 and 19712 (New Jersey Self-Insurers Guaranty Association) ("Supplemental Reply - New Jersey Self Insurers Guaranty Association") (Docket No. 20446) [a copy of which is attached hereto as Exhibit D]

Dated: July 23, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 23rd day of July, 2010, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

EXHIBIT A

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Post-Emergence Master Service List

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EXHIBIT C

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EXHIBIT D

Hearing Date and Time: July 22, 2010 at 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:		Chapter 11
	:		
DPH HOLDINGS CORP., <u>et al.</u> ,	:		Case Number 05-44481 (RDD)
	:		
	:		(Jointly Administered)
Reorganized Debtors.	:		
	:		
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO
PROOFS OF ADMINISTRATIVE EXPENSE CLAIM NUMBERS 18602 AND
19712 (NEW JERSEY SELF-INSURERS GUARANTY ASSOCIATION)

("SUPPLEMENTAL REPLY – NEW JERSEY SELF INSURERS
GUARANTY ASSOCIATION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply With Respect To Proofs Of Administrative Expense Claim Numbers 18602 And 19712 (New Jersey Self-Insurers Guaranty Association) (the "Supplemental Reply"), and respectfully represent as follows:

Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On July 14, 2009, the Association filed proof of claim number 18602 ("Claim 18602") against Delphi. Claim 18602 asserts a contingent administrative expense claim for workers' compensation program-related payments in the amount of \$1,400,000.00.

3. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

4. On November 4, 2009, the Association filed proof of claim number 19712 ("Claim 19712") against Delphi. The Proof of Claim asserts a contingent, unliquidated

administrative expense claim for workers' compensation program-related payments (together with Claim 18602, the "Claims").

5. On March 19, 2010, the Debtors objected to the Claims pursuant to the Reorganized Debtors' Forty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Disallow And Expunge Certain Administrative Expense (A) Books And Records Claims, (B) Methode Electronics Claims, (C) State Workers' Compensation Claims, (D) Duplicate State Workers' Compensation Claims, (E) Workers' Compensation Claims, (F) Transferred Workers' Compensation Claims, (G) Tax Claims, (H) Duplicate Insurance Claims, And (I) Severance Claims, (II) Disallow And Expunge (A) A Certain Duplicate Workers' Compensation Claim, (B) A Certain Duplicate Tax Claim, And (C) A Certain Duplicate Severance Claim, (III) Modify Certain Administrative Expense (A) State Workers' Compensation Claims And (B) Workers' Compensation Claims, And (IV) Allow Certain Administrative Expense Severance Claims (Docket No. 19711), seeking to disallow and expunge the Claims.

6. On April 15, 2010, the Association filed the Response Of New Jersey Self-Insurers Guaranty Association (Claim Nos. 18602 And 19712) To Debtors' Forty-Sixth Omnibus Claims Objection To Claims (Docket No. 19842) (the "Response").

7. On May 17, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proofs Of Administrative Expense Claim Nos. 18602 And 19712 (New Jersey Self-Insurers' Guaranty Association) (Docket No. 20130), scheduling an evidentiary hearing on the merits of the Proof of Claim for July 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

8. On May 24, 2010, the Reorganized Debtors filed their Statement Of Disputed Issues With Respect To Proof Of Administrative Claim Numbers 18602 And 19712 (New Jersey Self-Insurers Guaranty Association) (Docket No. 20184) (the "Statement of Disputed Issues").¹

9. On July 14, 2010, the Association filed the Supplemental Response Of New Jersey Self-Insurers Guaranty Association To Debtors' Forty-Sixth Omnibus Objection To Claims (Claim Nos. 18602 And 19712) (Docket No. 20412) (the "Supplemental Response").

Argument

B. The Association's Claims Are Contingent and Should Be Disallowed

10. Section 502(e)(1)(B) of the Bankruptcy Code provides that a bankruptcy court is to disallow any claim for reimbursement or contribution of an entity that is liable with the debtor on or has secured the claim of a creditor to the extent that "such claim for reimbursement or contribution is contingent as of the time of allowance or disallowance of such claim for reimbursement or contribution." 11 U.S.C. § 502(e)(1)(B); see also Aetna Cas. & Sur. Co. v. Georgia Tubing Corp., 93 F.3d 56 (2d Cir. 1996) (disallowing surety bond issuer's contingent prospective subrogation claims as to bonds issued on behalf of debtor); In re Agway, Inc., 2008 WL 2827439, at *3 (Bankr. N.D.N.Y. July 18, 2008) (section 502(e)(1)(B) directs that the court "shall disallow" any claim for reimbursement or contribution to the extent that such claim is contingent at the time of disallowance).

11. The Claims fall squarely within the parameters of section 502(e)(1)(B) and, accordingly, should be disallowed. The Association is contingently liable for workers' compensation claims in New Jersey if the Reorganized Debtors default and the collateralized bond is exhausted. If such a default were to occur, the Association would be entitled to a claim

¹ The Debtors also expressly incorporate the entire Statement of Disputed Issues into this Supplemental Reply.

for reimbursement against the Reorganized Debtors to the extent the Association actually paid the workers' compensation claims directly. Both of the Claims explain that:

The Association is a potential payer in connection with the Debtor's self-insured workers' compensation obligations if a bond established by the Debtor to satisfy such claims and any other layer of insurance coverage is insufficient. To assure that the Association has filed for such administrative expense claims . . . for which it may become responsible . . . should the bond coverage prove insufficient, giving rise to a claim against the Debtor, the Association files this administrative expense proof of claim to preserve its right to assert its claim against the Debtor

(Claim 18602, Ex. A (emphasis added); Claim 19712, Ex. A (emphasis added).) Thus, the Claims are explicit that liability of the Debtors to the Association only will arise after the applicable surety bond is exhausted and the Association becomes obligated make workers' compensation payments. Nowhere in the Response or the Supplemental Response does the Association assert that any event has occurred that would give the Association a current noncontingent administrative claim against the Debtors. To the contrary, both acknowledge the contingent nature of the Claims. (Supplemental Response ¶ 19 ("[The Association] will be required to pay claimants who do not otherwise receive compensation for their work-related injury claims after the Bond is exhausted."); Response ¶ 5 ("The Association is a 'secondary' payer in connection with Debtors' self-insured workers' compensation obligations behind payment of those obligations from the bond established by the Debtor.").) The Claims, therefore, fall squarely within the scope of section 502(e)(1)(B) of the Bankruptcy Code and should be disallowed.

12. In fact, the uncontroverted evidence indicates that the contingency will never be triggered because the collateralized bond well exceeds the conservative actuarial estimate of workers' compensation claims in New Jersey. As described by the Association, New Jersey workers' compensation claims are secured by a surety bond in the amount of \$5.5 million, which,

in turn, is backed by a \$5.5 million letter of credit.² The Debtors' estimated liabilities on account of New Jersey workers' compensation obligations, however, represent only a fraction of the amount of collateral securing such claims.

13. To assess the extent that New Jersey workers' compensation claims are overcollateralized, the Reorganized Debtors hired the Oliver Wyman Group ("Oliver Wyman"), an independent, third-party actuarial firm, to prepare an actuarial report. The March 26, 2010, Oliver Wyman report, attached as Exhibit A hereto, estimated the Debtors' net unpaid obligations on account of prepetition and postpetition workers' compensation claims in New Jersey at \$2,296,000 and \$632,000,³ respectively. The Oliver Wyman report, therefore, demonstrates that the \$5.5 million in collateral securing New Jersey workers' compensation claims is more than double the actuarial estimate of the Debtors' potential exposure. The Association does not contest the accuracy, analysis, or conclusions of the Oliver Wyman report.⁴

14. Accordingly, the uncontroverted evidence not only demonstrates that the Association presently has no claim against the Reorganized Debtors for reimbursement or contribution, but that the contingency that would give rise to a claim—exhaustion of the collateral in satisfaction of workers' compensation obligations—will never occur. The Claims should, therefore, be disallowed and expunged in their entirety.

² The Reorganized Debtors have apparently caused some confusion by referring to the letter of credit as the security for New Jersey workers' compensation claims. To clarify, the Association correctly notes that New Jersey workers' compensation claims are guaranteed by a bond in the amount of \$5.5 million. As security for the bond, the Debtors provided CNA Surety Corporation ("CNA"), the surety issuing the bond, with a \$5.5 million letter of credit. Consequently, any payments by the surety to satisfy workers' compensation obligations on account of the bond come from proceeds of the letter of credit, which was fully drawn by CNA on or before March 17, 2010.

³ These estimated amounts reflect a discount rate of 4.1%.

⁴ Although not mentioned in the Supplemental Response, a copy of the Oliver Wyman report previously was provided to the Association.

C. The Association's Arguments Regarding Application of Collateral Are Misplaced

15. Instead of addressing the dispositive issue—the contingent nature of the Claims—the Supplemental Reply fixates on the Reorganized Debtors' decision to satisfy New Jersey workers' compensation claims with the collateral securing such claims. The Association argues that postpetition New Jersey workers' compensation claims are administrative claims and, therefore, the Modified Plan requires that the Reorganized Debtors pay such claims in the ordinary course and not from collateral, as described in the Reorganized Debtors' May 26, 2010, letter to the New Jersey Department of Banking and Insurance, attached as Exhibit B hereto. The Association is mistaken, however, and its argument only serves to highlight the contingent nature of the Claims.

16. As a threshold matter, no party has ever filed against the Reorganized Debtors a direct claim for postpetition workers' compensation in the state of New Jersey, thus apparently relying on the overcollateralized third-party surety bond to secure such payments.

17. Moreover, even if New Jersey postpetition workers' compensation obligations qualified as allowed administrative expense claims under the Modified Plan, the Reorganized Debtors still would be entitled to apply collateral in satisfaction of such claims. In particular, section 2.1 of the Modified Plan provides that administrative claims may be satisfied by cash payments. To this end, New Jersey workers' compensation claims are being satisfied as they come due with cash proceeds from the letter of credit. There is no requirement in the plan that such payments come directly from the Reorganized Debtors. Indeed, the Association acknowledges that "the Reorganized Debtors can utilize other sources of payment for administrative expenses." (Supplemental Response ¶ 21.) In addition, the Reorganized Debtors note that administrative expense claims can also be secured claims. See City of New York v. R.H. Macy & Co. (In re R.H. Macy & Co.), 176 B.R. 315, 316-17 (S.D.N.Y. 1994) (holding that

secured claims are entitled to treatment as administrative expense claims). Section 5.1 of the Modified Plan specifically provides for the application of collateral in satisfaction of secured claims. Accordingly, even if there was an allowed administrative claim for New Jersey postpetition workers' compensation obligations, the Reorganized Debtors' decision to satisfy such claims through application of collateral would be consistent with the treatment required under the Modified Plan.

18. The Association places undue emphasis on the November 18, 2009 letter sent by John Brooks. The Reorganized Debtors are not, as the Association suggests, bound in any way by the November 18 letter. The November 18 letter simply reflected the Reorganized Debtors' business judgment at the time—immediately following their emergence from chapter 11—to continue paying postpetition workers' compensation claims in the ordinary course. Since that time, and in light of the Oliver Wyman report demonstrating that New Jersey workers' compensation claims are substantially oversecured, the Reorganized Debtors have determined that New Jersey postpetition workers' compensation claims instead should be paid from the proceeds of the \$5.5 million letter of credit. As a result, the Reorganized Debtors have been able to marshal their limited cash resources to pay unsecured administrative claims rather than further contributing to the significant overcollateralization of New Jersey workers' compensation claims.

19. Finally, the Association objects to the application of the bond to postpetition workers' compensation obligations, asserting that such application improperly shifts risk to the Association because the collateral might someday be exhausted, thereby triggering potential liability against the Association. As set forth above, this objection only underscores the contingent nature of the Claims, thus mandating disallowance under Section 502(e)(1)(B). Moreover, the Reorganized Debtors are entirely within their rights to satisfy claims from the

collateralized bond under the Modified Plan. Nor is there any current requirement under New Jersey law to maintain the bond amount. The bond was originally procured to obtain self-insured status in New Jersey. The bond was calculated to cover projected self-insured workers' compensation obligations that would arise in the ordinary course of conducting business in New Jersey. Now that the Reorganized Debtors have ceased to operate in New Jersey and are in the process of winding down their estates, the Reorganized Debtors no longer need to maintain "self-insured" status in New Jersey. Thus, the bond is now appropriately being used to pay accrued claims of employees that no longer work for the Reorganized Debtors. To require the Reorganized Debtors to pay this claims run-off without reducing the bond amount, and consequently ordering the return of collateral as claims are paid, would unnecessarily and unfairly increase the overcollateralization of New Jersey workers' compensation claims.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections with respect to the Claims, (b) disallowing and expunging each of the Claims in its entirety subject to any right claimant may have under section 502(j) of the Bankruptcy Code, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York
July 20, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
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- and -

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Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

Exhibit A

March 26, 2010

Actuarial Analysis of
New Jersey Workers'
Compensation Unpaid Losses
as of February 28, 2010
Delphi Automotive LLP

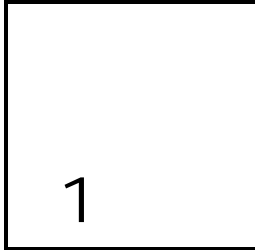
OLIVER WYMAN



MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN

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Introduction

Oliver Wyman Actuarial Consulting, Inc. (Oliver Wyman) has been retained by Delphi Automotive LLP (Delphi or the Company) to review its workers' compensation (WC) program in the State of New Jersey. Specifically, the scope of services includes the following:

- Estimated unpaid losses and ALAE as of February 28, 2010 for claims occurring through July 31, 2006;
- Breakdown of the above unpaid losses and ALAE between pre-petition and post-petition
- The above estimates discounted using an annual investment rate of 4.1%

The estimates are based on data evaluated as of February 28, 2010 and additional information provided to Oliver Wyman through March 25, 2010.

2

Considerations

As stated above, Oliver Wyman has been retained by Delphi to review its workers' compensation program in the state of New Jersey. This report sets forth the results of the analysis and is accompanied by exhibits which should be considered an integral part of this report.

Oliver Wyman's estimates are presented as *actuarial central estimates* (central estimates), which consistent with the applicable actuarial standard of practice, are defined as the expected values over the range of reasonably possible, as opposed to all conceivable, outcomes. Estimates are also provided at varying probability levels, representing the range of reasonably possible outcomes. Additionally, results are presented on both nominal and discounted bases, that is, considering the time value of money.

The terms *unpaid losses*, *reserves* and *liabilities* are used interchangeably throughout this report and accompanying exhibits. Also, unless otherwise stated, all references to *losses* should be understood to include ALAE.

Please note that ALAE is an insurance industry term which generally refers to defense, litigation and medical cost containment amounts. Unallocated loss adjustment expense (ULAE) is the insurance industry term generally used to refer to other claims-handling costs such as fees paid to third party administrators (TPAs) and salaries paid to in-house defense attorneys.

The scope of this project does not include the estimation of any expenses that are sometimes associated with self-insurance programs. Such expenses include ALAE, ULAE; excess insurance premiums; the costs of trustee, legal, administrative, risk

management and actuarial services; fees and assessments; and costs for surety bonds or letters of credit pertaining to outstanding liabilities.

All estimates provided in this report are net of non-insurance recoveries. Oliver Wyman makes no assessment, and is not expressing an opinion, concerning the collectability of insurance.

It is intended that this analysis will be used by the Company solely as a guide in its determination of its liabilities related to its retained workers' compensation exposures in the state of New Jersey. The conclusions in this report are related to its stated purpose only and may not be applicable for other purposes.

3

Background

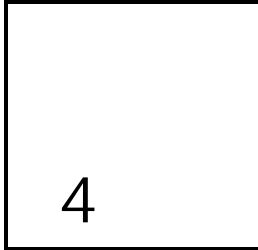
Delphi, formerly a division under General Motors Corp., became a separate company on May 28, 1999. Liabilities incurred prior to that date were assumed by General Motors.

Pre-petition corresponds to claims with date of loss before October 8, 2005 whereas post-petition include claims with loss dates on and after October 8, 2005. On August 1, 2006, Delphi sold the U.S. Battery operations in New Brunswick, New Jersey to Johnson Controls, Inc.

The table below summarizes the historical retentions for Delphi in the state of New Jersey:

Policy Period	Historical Retention
Inception to 9/30/00	\$1 million
10/1/00 to 9/30/02	\$2 million
10/1/02 to 9/30/05	\$5 million
10/1/05 to 7/31/06	\$1 million

As requested by Delphi, the analysis was performed on a gross basis which does not consider the historical retentions reflected above. However, no claims have approached the historical retention. For the purpose of this analysis, we have assumed that a limit of \$10 million is representative of unlimited losses.



Summary of Results

Unpaid Losses and ALAE

Exhibit A, Page 1 and 2 and the table below summarize the pre-petition and post-petition unpaid losses as of February 28, 2010. All estimates are net of applicable recoveries.

Unpaid Losses & ALAE (\$000's) As of 2/28/2010		
	<u>Nominal</u>	<u>Discounted</u> <u>@ 4.1%</u>
Pre-Petition	2,955	2,296
Post-Petition	826	632

Oliver Wyman notes a significant increase in the number of claims in the post-petition period. It is our understanding that the anticipated sale of the New Brunswick plant on July 31, 2006 contributed in the increase. Furthermore, the average case reserve in the post-petition period is lower than historical averages. To the extent there is inadequacy in the case reserves, the selected ultimate for this period is likely understated. Based on discussions with the Company, the lower than average case reserve is not the result of any change in case reserve methodology. A further complication with respect to the estimation of unpaid amounts is Delphi's bankruptcy exit plan, which created significant changes to Delphi's workers' compensation program and mix of exposures. Over the past few years, Delphi sold off or closed most of its plants in the United States and laid-off thousand of employees. All of these factors contribute significantly to the uncertainty of the unpaid losses and ALAE. Oliver Wyman, therefore, cautions Delphi that results could vary substantially from estimates in this report.

Unpaid losses are composed of claim examiner estimates (also called case reserves) and an incurred but not reported (IBNR) provision. The claim examiner estimates are

established by individual claim adjusters on open claims. Claim examiner estimates are based on the facts of a claim as they are known today; however, the ultimate value of each claim will likely differ from the current case reserve estimate.

IBNR is estimated by Oliver Wyman and includes a provision for a) events that have occurred that will give rise to claims that have not yet been reported; b) the possibility that claims that have been closed will re-open; c) claims that have been reported but have not yet been entered into the claim system; and d) development on known open claims.

The fact that the IBNR estimate includes a provision for development on known claims does not necessarily imply that there is a problem with the claim examiner estimates. For property and casualty lines of business, the tendency is that, in aggregate, damages or injuries are worse than originally thought. Please note that Oliver Wyman's IBNR estimate is appropriate for all historical policy periods in aggregate but not necessarily for any one particular accident period.

Discounting calculations assume a future payment pattern based on historical payment experience. It is assumed that liabilities will be supported by valid assets which have appropriate maturities and sufficient liquidity to meet the cash flow requirements of the self-insured program. Oliver Wyman makes no guarantee that the Company has sufficient funds to meet its claim liability obligations, and is not expressing an opinion on the appropriateness of the annual rate used in this analysis.

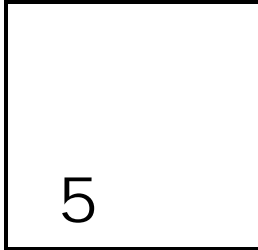
Comparison to Prior Report

Unpaid losses pre-petition decreased by approximately \$887 thousand since the prior evaluation as of December 31, 2004. The reconciliation of prior to current unpaid losses and ALAE for pre-petition claims is summarized below.

Reconciliation of Unpaid Amounts from 12/31/2004 to 2/28/2010 (\$000's)		
Indicated Unpaid as of 12/31/2004:		3,841
Expected Ultimate for Period 1/1/2005 to 10/7/2005:	(+)	1,460
Actual Payment for Period 1/1/2005 to 2/28/2010:	(-)	3,026
Change in Ultimate:	(+)	680
Indicated Unpaid as of 2/28/2010:		2,955

The decrease in unpaid losses is primarily due to actual payments made since December 31, 2004 offset by the increase in our estimate of ultimate losses for claims occurring on or prior to December 31, 2004 and the additional provision for losses occurring between December 31, 2004 and the end of the pre-petition period on October 7, 2005. Post-petition unpaid losses and ALAE total approximately \$826 thousand.

A comparison of losses and ALAE as of December 31, 2004 and February 28, 2010 is shown in Exhibit B, Page 3. For accidents occurring through December 31, 2004, paid losses increased by \$2.3 million, while incurred losses increased by \$1.7 million over the same time frame. Selected ultimate losses increased by \$680 thousand. This increase is mostly driven by paid and incurred development that was more than anticipated in the "Prior" periods.



Methodology

The estimates in this report are developed in accordance with the principles of the Casualty Actuarial Society and the applicable standards of the Actuarial Standards Board. Below is a discussion of the details underlying the actuarial methodologies and assumptions of Oliver Wyman's analysis. Oliver Wyman's projections for the Company assume that the patterns observed in historical accident periods will be applicable to future policy periods.

Estimates of Ultimate Losses

To determine estimated ultimate losses for the Company, Oliver Wyman applied several generally accepted actuarial techniques, including the following:

- Paid loss development method
- Incurred loss development method
- Case reserve development method
- Paid Bornhuetter-Ferguson method
- Incurred Bornhuetter-Ferguson method

The methods are described in more detail below.

Loss Development Methods

Under the *incurred loss development method*, a loss reporting pattern is applied directly to the latest incurred losses (case reserves plus cumulative paid losses) to project ultimate losses.

Under the *paid loss development method*, a mathematical procedure similar to the incurred loss development method is used. Paid losses are used in place of incurred losses and payment patterns are used in place of reporting patterns.

Oliver Wyman derived loss development patterns based on the available historical experience for the Company, supplemented with insurance industry data where appropriate. For example, if an entity's exposure is small, if there are not enough historical periods of data to determine its own patterns, or if the entity's own patterns are volatile, then insurance industry data may be applied.

The advantages of the incurred loss development method are that incurred losses provide a larger statistical database than paid losses (since case reserves are used in addition to payments) and that incurred losses provide more current information (since payments lag behind the establishment of case reserves). A disadvantage of the incurred loss development method is that its predictive accuracy is dependent on consistent case reserving practices and philosophies.

Under the *case reserve development method*, a mathematical procedure similar to the loss development methods is used. Case reserves are used in place of losses and a case reserving pattern is established using the payment and reporting patterns.

An advantage of the case reserve development method is that when data is incomplete, the case reserves can still be used to estimate a case reserving pattern. Also, the case development method is a good alternative when only a few open claims remain in the accident period.

Bornhuetter-Ferguson Methods

Under the *incurred Bornhuetter-Ferguson (B-F) method*, an entity's (or industry's) historical reporting pattern is used to estimate the percentage of ultimate losses which are unreported as of the valuation date. This percentage is then multiplied by preliminary ultimate losses to produce expected unreported losses. Expected unreported losses are also known as IBNR.

The *paid B-F method* relies on a mathematical procedure similar to the incurred B-F method. Payment patterns are used in place of reporting patterns and unpaid losses are estimated in place of unreported losses. Unpaid losses equal claim examiner estimates plus IBNR.

The preliminary ultimate losses are based on the results of the loss development methods described above. The loss development factors are the same as those applied in the loss development methods.

An advantage of the B-F method is that estimates of ultimate losses tend to be more stable than estimates produced by the loss development method. This is because estimates based on the B-F method are a weighted average between the estimate based on the loss development method and the preliminary ultimate loss.

Estimated Ultimate Number of Claims

Similar to the paid and incurred loss development factors, reported claim count development factors are calculated based on historical claim triangles created from the Company's own experience, supplemented with insurance industry data where appropriate. The selected count development factors are applied to the Company's reported counts as of the current evaluation date to determine an estimate of the ultimate number of claims.

Unpaid Losses

To determine unpaid losses as of February 28, 2010, actual payments as of the same date were subtracted from the selected ultimate losses.

Oliver Wyman's approach to estimating probability levels measures the variability or statistical fluctuation associated with the self-insurance process itself, i.e., "process risk." Oliver Wyman has also judgmentally introduced a variable for "parameter risk," which is defined as the additional fluctuation which would result from misestimating the parameters of expected number of claims and the average claim cost. The methodology does not, however, consider "model risk," or the risk that the techniques used by Oliver Wyman may not be appropriate to the Company's experience.

The parameters for the model were determined based on Oliver Wyman's analysis of the claim detail. Specifically, Oliver Wyman has assumed the unpaid losses follow a lognormal distribution. The frequency for the distribution was estimated based on the number of open and IBNR claims, while the severity was based on the Company's own loss experience. The parameters for the model do not consider potential variability in payout pattern.

6

Data Reliance

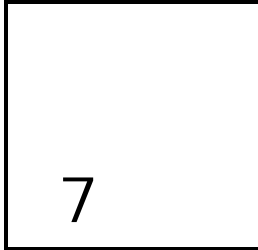
For this study, Oliver Wyman relied on the accuracy and completeness of data and information provided by the Company and Sedgwick Claims Management Services (Sedgwick), without independent audit. This actuarial analysis is based upon the review of this data and also insurance industry data, along with practical knowledge and training in actuarial theory, which together enable us to interpret the results of the calculations. Throughout the process, the data play an important role. The accuracy and validity of the actuarial analysis are dependent on, among other things, the quality of the data used. If the underlying data are inaccurate or incomplete, the results of Oliver Wyman's analysis may likewise be inaccurate or incomplete.

Oliver Wyman has attempted to review the data used directly in this analysis for the purpose of identifying values that are questionable or relationships that are materially inconsistent. In cases where the data are incomplete or inaccurate, Oliver Wyman has considered whether the use of such data may produce material biases in the results of this study, or whether the data are so inadequate that the data cannot be used to satisfy the purpose of this study.

Oliver Wyman has not, however, audited or verified this data since this is beyond the scope of the assignment. Also, it should be noted that Oliver Wyman's review of data may not always reveal imperfections and that there may be situations where it is impossible or impracticable to perform a sufficient review of the data.

Specifically, the data relied upon are as follows:

- Detailed claims listing as of February 28, 2010 provided by Sedgwick including the following data elements: claim number, paid loss amounts, case reserve, recovery amounts, date of occurrence, date reported, date closed, and status (open, closed, etc.)
- Historical claims listings, i.e., the same loss data as above but evaluated at previous yearly intervals as of 2/28/xx dates, i.e. 2/28/09, 2/28/08, 2/28/07,...until 2/28/01, provided by Sedgwick
- An annual investment rate of 4.1% provided by Delphi
- Oliver Wyman's prior study *New Jersey Workers' Compensation Loss Experience as of December 31, 2004*, dated June 7, 2005
- Industry information as published by the National Council on Compensation Insurance, Inc. (NCCI)



Limitations

The results contained in this analysis represent Oliver Wyman's professional judgment, considering the limitations noted throughout this report. However, variation from these or any other estimates of unpaid claims is not only possible but probable. Actual future payments may vary significantly and in either direction from the estimates provided.

The study's conclusions were based on an analysis of the data and estimation of many contingent events. Future costs were developed from the historical claim experience and covered exposure, with adjustments for anticipated changes. The estimates make no provision for extraordinary future emergence of new classes of losses or types of losses not sufficiently represented in historical databases or which are not yet quantifiable.

Oliver Wyman has assumed that the mix of exposures is consistent throughout the historical periods. To the extent that the Company's operations have not been consistent and reflect different degrees of loss potential, then projections based on historical experience may not be reflective of current or future loss levels, and estimated ultimate losses may be too high or too low.

As noted earlier, the sources of uncertainty affecting Oliver Wyman's estimates are numerous and include factors internal and external to the Company. Internal factors include items such as changes in claim reserving or settlement practices. External influences include, but are not limited to, changes in the legal, social, or regulatory environment surrounding the claims process. Uncontrollable factors such as general economic conditions and future cost of living adjustments also contribute to the variability. For example, Oliver Wyman has not estimated the potential impact of increased auditing by Medicare as a result of the Medicare, Medicaid and SCHIP Extension Act of 2007.

Specifically, workers' compensation has received a tremendous amount of nationwide attention from politicians, employers, providers and the public in general. Recent years have seen an escalation in the number of legislative reforms, judicial rulings, and social phenomena affecting this business. Some of the many sources of uncertainty in our reserve estimates include changes in benefit levels and medical fee schedules.

Even if there were no unanticipated changes, there exists an inherent fluctuation in the amount of actual claims around the expected amount due to the random nature of the claims process.

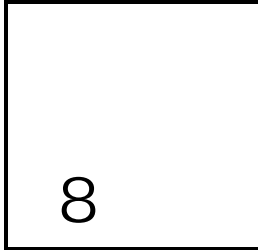
The discount calculations assume a future payout pattern based on historical payout experience and other assumptions. Oliver Wyman makes no guarantee that the Company has sufficient funds to meet its claim liability obligations, and is not expressing an opinion on the appropriateness of the annual investment rate used in the calculations.

Greater uncertainty exists when preparing estimates on a discounted basis since results are dependent on additional parameters such as the assumed payment pattern, actual funds invested, and the actual investment return. In fact, the American Academy of Actuaries Actuarial Standard of Practice No. 20, *Discounting of Property and Casualty Loss and Loss Adjustment Expense Reserves*, indicates that a discounted reserve is not an adequate estimate of economic value unless a risk margin is included.

Oliver Wyman relied on loss reporting patterns, and loss payment patterns obtained from insurance industry sources. Although it is believed that these industry data provide insight into predicting the Company's loss experience, the use of external data adds to the variability associated with this report's projections. To the extent that the Company's costs and development patterns differ from the industry sources' costs and patterns, actual future payments will differ from the estimates provided.

All insurance is considered to be valid and fully collectible. Oliver Wyman makes no assessment and is not expressing an opinion concerning the ability to collect any insurance. Oliver Wyman has not evaluated the financial strength, claims paying ability or any other factors with regard to the Company's insurers.

Numbers in the exhibits may be shown with more significant digits than their accuracy suggests. This has been done to simplify the review of the calculations. In addition, in some instances, the computer retains more digits than those displayed. Therefore, there may be differences in the actual values shown due to rounding.

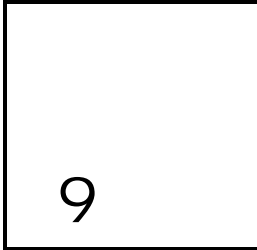


Distribution and Use

It is intended that this analysis will be used by Delphi's Board of Directors, its management, its auditors and state regulatory agencies solely as a guide in its determination of its liabilities related to its retained workers' compensation exposures in the state of New Jersey. The results may also be used in the Company's internal management reports. The conclusions in this report are related to its stated purpose only and may not be applicable for other purposes. Any other distribution or use of this analysis, other than to the Company's auditors, Board of Directors, management and state regulatory agencies is unauthorized without Oliver Wyman's prior written consent.

Should further distribution of this actuarial report be authorized, this analysis must be distributed in its entirety, including all text and exhibits. This report should not replace the due diligence on behalf of any third party and Oliver Wyman assumes no liability related to third party use of this report.

The information and advice contained in this report (including all text and exhibits) is not intended by Oliver Wyman to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code that may be imposed on the taxpayer.



Closing

It has been a pleasure to provide this analysis to Delphi Automotive LLP. Oliver Wyman is prepared to discuss the results at your convenience.

The undersigned actuaries are Members of the Casualty Actuarial Society (CAS) and Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards to perform the actuarial analysis contained herein.

Oliver Wyman Actuarial Consulting, Inc.:

A handwritten signature in cursive script that reads "Suzanne Black".

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A handwritten signature in cursive script that reads "Jeff Trichon".

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Glossary of Terms

Accrual Basis

Accounting for all costs associated with claims that occurred by a certain date, regardless of whether the claims are reported and regardless of whether the claims are paid.

Actuarial Central Estimate

Estimate that represents an expected value over the range of reasonably possible outcomes. Such range of reasonably possible outcomes may not include all conceivable outcomes.

Allocated Loss Adjustment Expenses (ALAE)

Costs associated with the handling and settling of claims that can be directly attributed to the particular claim.

Claim Examiner Estimates / Case Reserves

The amount of future payments estimated by the claim adjuster and risk management section for each claim.

Coefficient of Variation

A measure of relative dispersion within a probability distribution, i.e., the standard deviation of the probability distribution divided by its expected value (mean).

Development

Change or growth from one evaluation of a policy period to a subsequent evaluation.

Discount

The discount equals the ultimate cost minus the present value of the ultimate cost.

Funding Requirement

The amount of estimated ultimate loss and ALAE for claims that will occur between specific dates in the future.

IBNR (Incurred but not reported)

Case development for reported claims and loss and ALAE amounts for claims that have occurred but are not reported as of the evaluation date or are not yet entered into the claims system as of the evaluation date.

Frequency

The ultimate number of claims per unit of exposure.

Incurred Losses

Cumulative paid losses plus case reserves.

Loss Cost

Ultimate losses divided by exposure. The exposure could be number of employees, payroll, revenue, vehicles, etc.

Model Risk

The risk that the methods are not appropriate to the circumstances or that the models are not representative of the specified phenomenon.

Parameter Risk

Uncertainty in the probability of each outcome because of mis-quantified or unknown parameters. An example of parameter variance is a two-headed coin or loaded dice.

Process Risk

Uncertainty in the outcome because more than one outcome is possible. For example, when tossing a coin, a head or tail is possible or when rolling a dice, a value of one to six is possible.

Salvage

Recoveries due to the sale of damaged or recovered property.

Subrogation

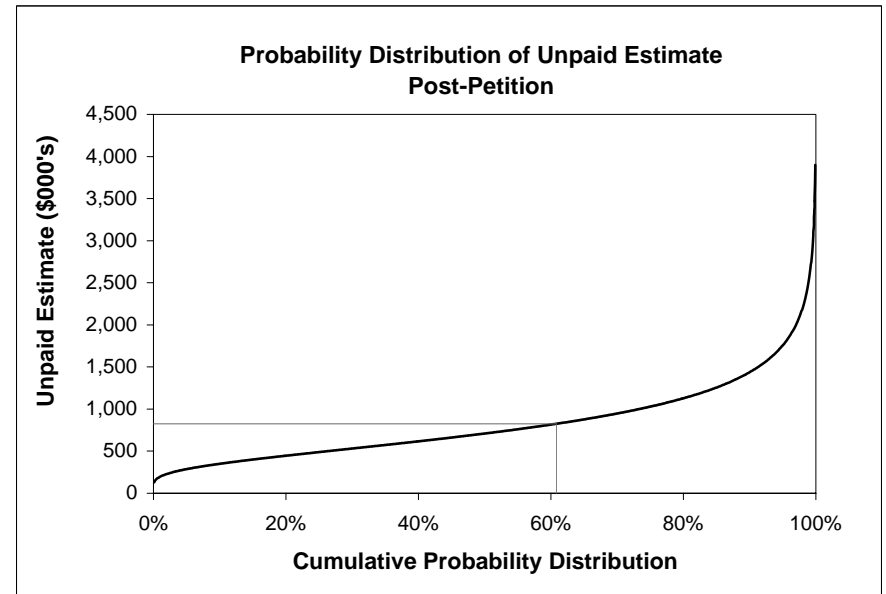
Recoveries from a third party responsible for the loss for which a claim has already been paid.

Unpaid Estimate

The estimated amount of future losses and ALAE payments required to settle all claims which occurred prior to the analysis evaluation date. The amount includes case reserves plus the IBNR estimate.

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Unpaid Loss & ALAE Estimate - Probability Levels - Post-Petition
Statutory Limits**

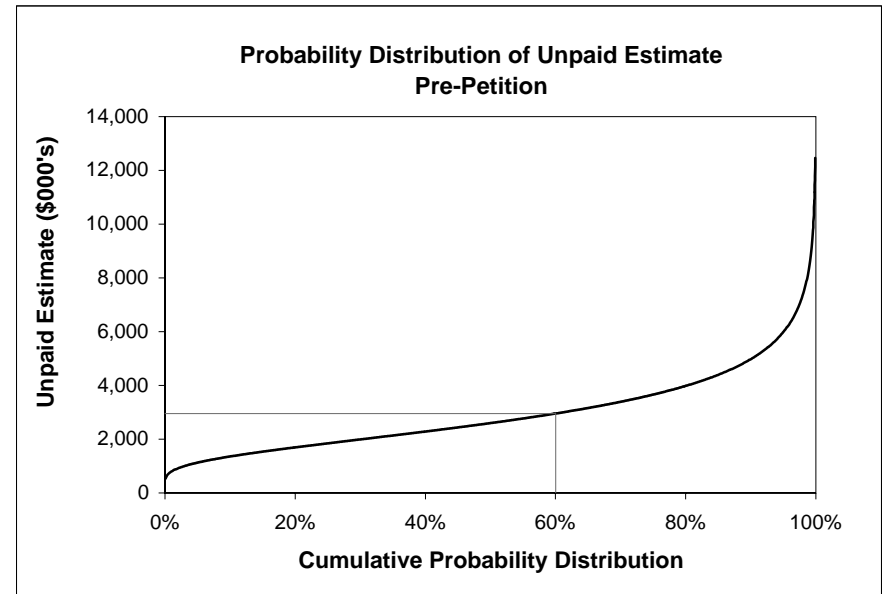
Post-Petition		Total Unpaid	CV
Nominal		825,685	59.6%
Discounted at 4.1%		631,719	
Probability Level Factors		Unpaid	Discounted Unpaid
95.0%	2.128	1,756,844	1,344,135
90.0%	1.741	1,437,862	1,100,087
80.0%	1.366	1,128,101	863,093
70.0%	1.147	947,042	724,568
60.0%	0.988	815,546	623,962
50.0%	0.859	709,199	542,598



Note:
Probability level factors based on log-normal distribution

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Unpaid Loss & ALAE Estimate - Probability Levels - Pre-Petition
Statutory Limits**

Pre-Petition		Total Unpaid	CV
Nominal		2,954,962	54.2%
Discounted at 4.1%		2,296,238	
Probability Level Factors		Unpaid	Discounted Unpaid
95.0%	2.026	5,986,111	4,651,680
90.0%	1.685	4,978,235	3,868,481
80.0%	1.348	3,982,150	3,094,444
70.0%	1.147	3,390,036	2,634,325
60.0%	1.000	2,954,377	2,295,783
50.0%	0.879	2,597,944	2,018,807



Note:
Probability level factors based on log-normal distribution

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Discounted Unpaid Loss & ALAE
Statutory Limits
As of 2/28/2010**

Accident Period	Total Nominal Unpaid	Discount Factor @ 4.1%	Total Discounted Unpaid
	(1)	(2)	(3)
Prior	754,428	0.891	671,830
1/1/1993-12/31/1993	80,460	0.767	61,714
1/1/1994-12/31/1994	0	0.759	0
1/1/1995-12/31/1995	22,249	0.750	16,697
1/1/1996-12/31/1996	99,211	0.743	73,722
1/1/1997-12/31/1997	48,578	0.735	35,696
1/1/1998-12/31/1998	49,926	0.728	36,343
1/1/1999-12/31/1999	160,777	0.720	115,826
1/1/2000-12/31/2000	96,252	0.719	69,218
1/1/2001-12/31/2001	215,319	0.719	154,786
1/1/2002-12/31/2002	386,731	0.726	280,627
1/1/2003-12/31/2003	94,691	0.734	69,504
1/1/2004-12/31/2004	179,038	0.744	133,227
1/1/2005-10/7/2005	767,302	0.752	577,047
10/8/2005-7/31/2006	825,685	0.765	631,719
Total	3,780,646		2,927,957

Notes:

- (1) From Exhibit B, Page 4, Column (5)
- (2) From Appendix B, Column (1)
- (3) = (1) x (2)

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Reconciliation of Unpaid Amounts from 12/31/2004 to 2/28/2010
Statutory Limits
Pre-Petition**

(1)	Indicated Unpaid as of 12/31/2004:		3,841,467
(2)	Expected Ultimate for Period 1/1/2005 to 10/7/2005:	(+)	1,460,000
(3)	Actual Payment for Period 1/1/2005 to 2/28/2010:	(-)	3,026,400
(4)	Change in Ultimate:	(+)	679,894
<hr/>			
(5)	Indicated Unpaid as of 2/28/2010:		2,954,962

Notes:

- (1) From Exhibit B, Page 3, Column (11)
- (2) Based on selected ultimate
- (3) Provided by Sedgwick
- (4) Based on prior and current selected ultimate
- (5) = (1) + (2) - (3) + (4)

Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Comparison - Statutory Limits

Accident Period	As of 2/28/2010					
	Paid to date	Case Reserves	Incurred to date	IBNR	Total Unpaid	Selected Ultimate
	(1)	(2)	(3)	(4)	(5)	(6)
Prior	3,575,572	495,426	4,070,999	259,001	754,428	4,330,000
1/1/1993-12/31/1993	669,540	16,498	686,038	63,962	80,460	750,000
1/1/1994-12/31/1994	635,162	0	635,162	0	0	635,162
1/1/1995-12/31/1995	162,752	8,603	171,355	13,645	22,249	185,000
1/1/1996-12/31/1996	330,789	68,013	398,802	31,198	99,211	430,000
1/1/1997-12/31/1997	451,422	16,236	467,658	32,342	48,578	500,000
1/1/1998-12/31/1998	350,074	17,508	367,583	32,417	49,926	400,000
1/1/1999-12/31/1999	589,223	74,019	663,242	86,758	160,777	750,000
1/1/2000-12/31/2000	383,748	40,240	423,988	56,012	96,252	480,000
1/1/2001-12/31/2001	494,681	128,200	622,881	87,119	215,319	710,000
1/1/2002-12/31/2002	783,269	234,148	1,017,417	152,583	386,731	1,170,000
1/1/2003-12/31/2003	230,309	18,379	248,689	76,311	94,691	325,000
1/1/2004-12/31/2004	560,962	16,772	577,734	162,266	179,038	740,000
1/1/2005-10/7/2005	692,698	484,837	1,177,535	282,465	767,302	1,460,000
10/8/2005-7/31/2006	424,315	387,735	812,050	437,950	825,685	1,250,000
Total	10,334,516	2,006,615	12,341,131	1,774,032	3,780,646	14,115,162

Accident Period	As of 12/31/2004					
	Paid to date	Case Reserves	Incurred to date	IBNR	Total Unpaid	Selected Ultimate
	(7)	(8)	(9)	(10)	(11)	(12)
Prior	2,906,158	312,999	3,219,157	124,873	437,872	3,344,030
1/1/1993-12/31/1993	496,967	241,057	738,024	46,976	288,033	785,000
1/1/1994-12/31/1994	568,536	17,792	586,329	63,671	81,464	650,000
1/1/1995-12/31/1995	152,352	0	152,352	0	0	152,352
1/1/1996-12/31/1996	292,490	0	292,490	0	0	292,490
1/1/1997-12/31/1997	440,509	18,757	459,266	97,734	116,491	557,000
1/1/1998-12/31/1998	330,533	0	330,533	23,863	23,863	354,395
1/1/1999-12/31/1999	495,715	21,357	517,072	179,928	201,285	697,000
1/1/2000-12/31/2000	241,898	151,768	393,666	142,334	294,102	536,000
1/1/2001-12/31/2001	433,991	235,050	669,041	185,959	421,009	855,000
1/1/2002-12/31/2002	338,472	388,831	727,302	280,698	669,528	1,008,000
1/1/2003-12/31/2003	89,966	123,761	213,728	329,272	453,034	543,000
1/1/2004-12/31/2004	96,213	286,877	383,090	567,910	854,787	951,000
10/8/2005-7/31/2006						
Total	6,883,801	1,798,249	8,682,050	2,043,218	3,841,467	10,725,268

Accident Period	Difference					
	Paid To date	Case Reserves	Incurred To date	IBNR	Total Unpaid	Selected Ultimate
	(13)	(14)	(15)	(16)	(17)	(18)
Prior	669,414	182,427	851,841	134,128	316,555	985,970
1/1/1993-12/31/1993	172,573	(224,559)	(51,986)	16,986	(207,573)	(35,000)
1/1/1994-12/31/1994	66,626	(17,792)	48,834	(63,671)	(81,464)	(14,838)
1/1/1995-12/31/1995	10,400	8,603	19,003	13,645	22,249	32,648
1/1/1996-12/31/1996	38,299	68,013	106,312	31,198	99,211	137,510
1/1/1997-12/31/1997	10,913	(2,521)	8,391	(65,391)	(67,913)	(57,000)
1/1/1998-12/31/1998	19,542	17,508	37,050	8,554	26,063	45,605
1/1/1999-12/31/1999	93,508	52,662	146,170	(93,170)	(40,508)	53,000
1/1/2000-12/31/2000	141,850	(111,528)	30,322	(86,322)	(197,850)	(56,000)
1/1/2001-12/31/2001	60,690	(106,850)	(46,160)	(98,840)	(205,690)	(145,000)
1/1/2002-12/31/2002	444,797	(154,683)	290,114	(128,114)	(282,797)	162,000
1/1/2003-12/31/2003	140,343	(105,382)	34,961	(252,961)	(358,343)	(218,000)
1/1/2004-12/31/2004	464,748	(270,105)	194,644	(405,644)	(675,748)	(211,000)
1/1/2005-10/7/2005						
10/8/2005-7/31/2006						
Total	2,333,702	(664,206)	1,669,497	(989,602)	(1,653,808)	679,894

Notes:

- (1) Provided by Sedgwick
- (2) = (3) - (1)
- (3) Provided by Sedgwick
- (4) = (6) - (3)
- (5) = (2) + (4)
- (6) From Exhibit B, Page 5, Column (10)
- (7) - (12) From Oliver Wyman's 12/31/2004 report
- (13) = (1) - (7)
- (14) = (2) - (8)
- (15) = (3) - (9)
- (16) = (4) - (10)
- (17) = (5) - (11)
- (18) = (6) - (12)

Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Summary - Statutory Limits
As of 2/28/2010

Accident Period	Loss & ALAE					Selected Ultimate
	Paid to date	Case Reserves	Incurred to date	IBNR	Total Unpaid	
	(1)	(2)	(3)	(4)	(5)	(6)
Prior	3,575,572	495,426	4,070,999	259,001	754,428	4,330,000
1/1/1993-12/31/1993	669,540	16,498	686,038	63,962	80,460	750,000
1/1/1994-12/31/1994	635,162	0	635,162	0	0	635,162
1/1/1995-12/31/1995	162,752	8,603	171,355	13,645	22,249	185,000
1/1/1996-12/31/1996	330,789	68,013	398,802	31,198	99,211	430,000
1/1/1997-12/31/1997	451,422	16,236	467,658	32,342	48,578	500,000
1/1/1998-12/31/1998	350,074	17,508	367,583	32,417	49,926	400,000
1/1/1999-12/31/1999	589,223	74,019	663,242	86,758	160,777	750,000
1/1/2000-12/31/2000	383,748	40,240	423,988	56,012	96,252	480,000
1/1/2001-12/31/2001	494,681	128,200	622,881	87,119	215,319	710,000
1/1/2002-12/31/2002	783,269	234,148	1,017,417	152,583	386,731	1,170,000
1/1/2003-12/31/2003	230,309	18,379	248,689	76,311	94,691	325,000
1/1/2004-12/31/2004	560,962	16,772	577,734	162,266	179,038	740,000
1/1/2005-10/7/2005	692,698	484,837	1,177,535	282,465	767,302	1,460,000
10/8/2005-7/31/2006	424,315	387,735	812,050	437,950	825,685	1,250,000
Total	10,334,516	2,006,615	12,341,131	1,774,032	3,780,646	14,115,162

Counts - Excluding Closed Without Payment					
Closed	Open	Reported	IBNR	Open & IBNR	Selected Ultimate
(7)	(8)	(9)	(10)	(11)	(12)
257	22	279	0	22	279
62	2	64	0	2	64
65	0	65	0	0	65
66	1	67	0	1	67
58	3	61	0	3	61
62	1	63	0	1	63
56	1	57	0	1	57
60	8	68	0	8	68
58	4	62	0	4	62
48	5	53	0	5	53
54	5	59	0	5	59
43	2	45	1	3	46
52	3	55	1	4	56
64	6	70	2	8	72
77	37	114	5	42	119
1,082	100	1,182	9	109	1,191

Accident Period	Averages				
	Paid per Closed	Case per Open	Incurred per Reported	Unpaid per Open & IBNR	Ultimate Claim Cost
	(13)	(14)	(15)	(16)	(17)
Prior	13,913	22,519	14,591	34,292	15,520
1/1/1993-12/31/1993	10,799	8,249	10,719	40,230	11,719
1/1/1994-12/31/1994	9,772		9,772		9,772
1/1/1995-12/31/1995	2,466	8,603	2,558	22,249	2,761
1/1/1996-12/31/1996	5,703	22,671	6,538	33,070	7,049
1/1/1997-12/31/1997	7,281	16,236	7,423	48,578	7,937
1/1/1998-12/31/1998	6,251	17,508	6,449	49,926	7,018
1/1/1999-12/31/1999	9,820	9,252	9,754	20,097	11,029
1/1/2000-12/31/2000	6,616	10,060	6,839	24,063	7,742
1/1/2001-12/31/2001	10,306	25,640	11,752	43,064	13,396
1/1/2002-12/31/2002	14,505	46,830	17,244	77,346	19,831
1/1/2003-12/31/2003	5,356	9,190	5,526	31,564	7,065
1/1/2004-12/31/2004	10,788	5,591	10,504	44,760	13,214
1/1/2005-10/7/2005	10,823	80,806	16,822	95,913	20,278
10/8/2005-7/31/2006	5,511	10,479	7,123	19,659	10,504
Total	9,551	20,066	10,441	34,685	11,852

Notes:

- (1) Provided by Sedgwick
- (2) = (3) - (1)
- (3) Provided by Sedgwick
- (4) = (6) - (3)
- (5) = (2) + (4)
- (6) From Exhibit B, Page 5, Column (10)
- (7) Provided by Sedgwick
- (8) = (9) - (7)
- (9) Provided by Sedgwick
- (10) = (12) - (9)
- (11) = (8) + (10)
- (12) From Exhibit C, Page 5, Column (4)
- (13) = (1) / (7)
- (14) = (2) / (8)
- (15) = (3) / (9)
- (16) = (5) / (11)
- (17) = (6) / (12)

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Selected Ultimates - Statutory Limits
As of 2/28/2010**

Accident Period	Paid to date	Incurred to date	Open and IBNR Claims	Paid Development Method	Incurred Development Method	Case Development Method	Paid Bornhuetter- Ferguson Method	Incurred Bornhuetter- Ferguson Method	Prior Selected Ultimate	Selected Ultimate	Selected Ultimate Counts	Implied Ultimate Severity
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Prior	3,575,572	4,070,999	22	3,935,824	4,204,220	4,333,330	3,959,717	4,203,987	3,344,030	4,330,000	279	15,520
1/1/1993-12/31/1993	669,540	686,038	2	774,657	721,026	695,222	771,019	722,327	785,000	750,000	64	11,719
1/1/1994-12/31/1994	635,162	635,162	0	746,641	670,226	635,162	729,996	668,391	650,000	635,162	65	9,772
1/1/1995-12/31/1995	162,752	171,355	1	194,377	181,718	175,998	193,348	182,079	152,352	185,000	67	2,761
1/1/1996-12/31/1996	330,789	398,802	3	402,180	425,460	435,905	404,246	424,730	292,490	430,000	61	7,049
1/1/1997-12/31/1997	451,422	467,658	1	558,726	502,909	476,989	553,366	504,865	557,000	500,000	63	7,937
1/1/1998-12/31/1998	350,074	367,583	1	441,954	400,034	378,786	437,596	401,734	354,395	400,000	57	7,018
1/1/1999-12/31/1999	589,223	663,242	8	758,746	734,065	719,497	755,989	735,255	697,000	750,000	68	11,029
1/1/2000-12/31/2000	383,748	423,988	4	507,991	477,240	457,749	504,230	478,955	536,000	480,000	62	7,742
1/1/2001-12/31/2001	494,681	622,881	5	675,794	713,734	738,858	680,878	711,319	855,000	710,000	53	13,396
1/1/2002-12/31/2002	783,269	1,017,417	5	1,120,333	1,197,293	1,250,960	1,131,910	1,191,512	1,008,000	1,170,000	59	19,831
1/1/2003-12/31/2003	230,309	248,689	3	349,183	303,192	269,252	341,355	307,325	543,000	325,000	46	7,065
1/1/2004-12/31/2004	560,962	577,734	4	918,542	733,934	597,962	882,609	753,578	951,000	740,000	56	13,214
1/1/2005-10/7/2005	692,698	1,177,535	8	1,237,366	1,570,975	1,817,485	1,310,790	1,529,200	N/A	1,460,000	72	20,278
10/8/2005-7/31/2006	424,315	812,050	42	853,959	1,144,876	1,342,712	927,142	1,102,590	N/A	1,250,000	119	10,504
Total	10,334,516	12,341,131	109	13,476,273	13,980,901	14,325,868	13,584,191	13,917,850	10,725,268	14,115,162	1,191	11,852

Notes:

- (1) Provided by Sedgwick
- (2) Provided by Sedgwick
- (3) From Exhibit C, Page 5, Column (5)
- (4) From Exhibit C, Page 1, Column (3)
- (5) From Exhibit C, Page 1, Column (6)
- (6) From Exhibit C, Page 2, Column (6)

- (7) From Exhibit C, Page 3, Column (6)
- (8) From Exhibit C, Page 4, Column (6)
- (9) From Oliver Wyman's 12/31/2004 report
- (10) Selected
- (11) From Exhibit C, Page 5, Column (4)
- (12) = (10) / (11)

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Paid and Incurred Development Methods
As of 2/28/2010
Statutory Limits**

Accident Period	Age	Paid Development Method			Incurred Development Method		
		Paid To date	Cumulative Development Factor	Estimated Ultimate	Incurred To date	Cumulative Development Factor	Estimated Ultimate
		(1)	(2)	(3)	(4)	(5)	(6)
Prior		3,575,572	1.101	3,935,824	4,070,999	1.033	4,204,220
1/1/1993-12/31/1993	206	669,540	1.157	774,657	686,038	1.051	721,026
1/1/1994-12/31/1994	194	635,162	1.176	746,641	635,162	1.055	670,226
1/1/1995-12/31/1995	182	162,752	1.194	194,377	171,355	1.060	181,718
1/1/1996-12/31/1996	170	330,789	1.216	402,180	398,802	1.067	425,460
1/1/1997-12/31/1997	158	451,422	1.238	558,726	467,658	1.075	502,909
1/1/1998-12/31/1998	146	350,074	1.262	441,954	367,583	1.088	400,034
1/1/1999-12/31/1999	134	589,223	1.288	758,746	663,242	1.107	734,065
1/1/2000-12/31/2000	122	383,748	1.324	507,991	423,988	1.126	477,240
1/1/2001-12/31/2001	110	494,681	1.366	675,794	622,881	1.146	713,734
1/1/2002-12/31/2002	98	783,269	1.430	1,120,333	1,017,417	1.177	1,197,293
1/1/2003-12/31/2003	86	230,309	1.516	349,183	248,689	1.219	303,192
1/1/2004-12/31/2004	74	560,962	1.637	918,542	577,734	1.270	733,934
1/1/2005-10/7/2005	63	692,698	1.786	1,237,366	1,177,535	1.334	1,570,975
10/8/2005-7/31/2006	54	424,315	2.013	853,959	812,050	1.410	1,144,876
Total		10,334,516		13,476,273	12,341,131		13,980,901

Notes:

- (1) Provided by Sedgwick
- (2) Based on Appendix A, Page 1
- (3) = (1) x (2)
- (4) Provided by Sedgwick
- (5) Based on Appendix A, Page 1
- (6) = (4) x (5)

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Case Development Method
As of 2/28/2010
Statutory Limits**

Accident Period	Age	Paid To date	Case Reserves	Percent Incurred	Percent Paid	Indicated IBNR	Estimated Ultimate
		(1)	(2)	(3)	(4)	(5)	(6)
Prior		3,575,572	495,426	96.8%	90.8%	262,331	4,333,330
1/1/1993-12/31/1993	206	669,540	16,498	95.1%	86.4%	9,184	695,222
1/1/1994-12/31/1994	194	635,162	0	94.8%	85.1%	0	635,162
1/1/1995-12/31/1995	182	162,752	8,603	94.3%	83.7%	4,643	175,998
1/1/1996-12/31/1996	170	330,789	68,013	93.7%	82.2%	37,102	435,905
1/1/1997-12/31/1997	158	451,422	16,236	93.0%	80.8%	9,332	476,989
1/1/1998-12/31/1998	146	350,074	17,508	91.9%	79.2%	11,203	378,786
1/1/1999-12/31/1999	134	589,223	74,019	90.4%	77.7%	56,256	719,497
1/1/2000-12/31/2000	122	383,748	40,240	88.8%	75.5%	33,762	457,749
1/1/2001-12/31/2001	110	494,681	128,200	87.3%	73.2%	115,977	738,858
1/1/2002-12/31/2002	98	783,269	234,148	85.0%	69.9%	233,543	1,250,960
1/1/2003-12/31/2003	86	230,309	18,379	82.0%	66.0%	20,564	269,252
1/1/2004-12/31/2004	74	560,962	16,772	78.7%	61.1%	20,228	597,962
1/1/2005-10/7/2005	63	692,698	484,837	75.0%	56.0%	639,950	1,817,485
10/8/2005-7/31/2006	54	424,315	387,735	70.9%	49.7%	530,662	1,342,712
Total		10,334,516	2,006,615			1,984,737	14,325,868

Notes:

- (1) Provided by Sedgwick
- (2) Provided by Sedgwick
- (3) Based on Appendix A, Page 1
- (4) Based on Appendix A, Page 1
- (5) = (2) x [1 - (3)] / [(3) - (4)]
- (6) = (1) + (2) + (5)

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Paid Bornhuetter-Ferguson Method
As of 2/28/2010
Statutory Limits**

Accident Period	Age	Preliminary Ultimate	Cumulative Development Factors	Expected Unpaid	Expected Paid	Actual Paid	Estimated Ultimate
		(1)	(2)	(3)	(4)	(5)	(6)
Prior		4,196,864	1.101	384,144	3,812,719	3,575,572	3,959,717
1/1/1993-12/31/1993	206	747,842	1.157	101,479	646,363	669,540	771,019
1/1/1994-12/31/1994	194	635,162	1.176	94,834	540,328	635,162	729,996
1/1/1995-12/31/1995	182	188,048	1.194	30,596	157,452	162,752	193,348
1/1/1996-12/31/1996	170	413,820	1.216	73,456	340,363	330,789	404,246
1/1/1997-12/31/1997	158	530,817	1.238	101,944	428,873	451,422	553,366
1/1/1998-12/31/1998	146	420,994	1.262	87,522	333,472	350,074	437,596
1/1/1999-12/31/1999	134	746,406	1.288	166,766	579,640	589,223	755,989
1/1/2000-12/31/2000	122	492,615	1.324	120,482	372,133	383,748	504,230
1/1/2001-12/31/2001	110	694,764	1.366	186,197	508,567	494,681	680,878
1/1/2002-12/31/2002	98	1,158,813	1.430	348,641	810,172	783,269	1,131,910
1/1/2003-12/31/2003	86	326,187	1.516	111,045	215,142	230,309	341,355
1/1/2004-12/31/2004	74	826,238	1.637	321,647	504,591	560,962	882,609
1/1/2005-10/7/2005	63	1,404,170	1.786	618,093	786,078	692,698	1,310,790
10/8/2005-7/31/2006	54	999,418	2.013	502,827	496,591	424,315	927,142
Total		13,782,157		3,249,675	10,532,482	10,334,516	13,584,191

Notes:

- (1) Based on Exhibit C, Page 1, Columns (3) and (6)
- (2) Based on Appendix A, Page 1
- (3) = (1) x [1 - 1 / (2)]
- (4) = (1) - (3)
- (5) Provided by Sedgwick
- (6) = (3) + (5)

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Incurred Bornhuetter-Ferguson Method
As of 2/28/2010
Statutory Limits**

Accident Period	Age	Preliminary Ultimate	Cumulative Development Factors	Expected IBNR	Expected Incurred	Actual Incurred	Estimated Ultimate
		(1)	(2)	(3)	(4)	(5)	(6)
Prior		4,196,864	1.033	132,988	4,063,875	4,070,999	4,203,987
1/1/1993-12/31/1993	206	747,842	1.051	36,289	711,552	686,038	722,327
1/1/1994-12/31/1994	194	635,162	1.055	33,229	601,933	635,162	668,391
1/1/1995-12/31/1995	182	188,048	1.060	10,725	177,323	171,355	182,079
1/1/1996-12/31/1996	170	413,820	1.067	25,928	387,892	398,802	424,730
1/1/1997-12/31/1997	158	530,817	1.075	37,207	493,610	467,658	504,865
1/1/1998-12/31/1998	146	420,994	1.088	34,151	386,843	367,583	401,734
1/1/1999-12/31/1999	134	746,406	1.107	72,014	674,392	663,242	735,255
1/1/2000-12/31/2000	122	492,615	1.126	54,968	437,647	423,988	478,955
1/1/2001-12/31/2001	110	694,764	1.146	88,438	606,326	622,881	711,319
1/1/2002-12/31/2002	98	1,158,813	1.177	174,095	984,718	1,017,417	1,191,512
1/1/2003-12/31/2003	86	326,187	1.219	58,637	267,551	248,689	307,325
1/1/2004-12/31/2004	74	826,238	1.270	175,845	650,393	577,734	753,578
1/1/2005-10/7/2005	63	1,404,170	1.334	351,665	1,052,505	1,177,535	1,529,200
10/8/2005-7/31/2006	54	999,418	1.410	290,540	708,878	812,050	1,102,590
Total		13,782,157		1,576,720	12,205,438	12,341,131	13,917,850

Notes:

- (1) Based on Exhibit C, Page 1, Columns (3) and (6)
- (2) Based on Appendix A, Page 1
- (3) = (1) x [1 - 1 / (2)]
- (4) = (1) - (3)
- (5) Provided by Sedgwick
- (6) = (3) + (5)

Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Selection of Ultimate Counts - Excluding Closed Without Payment
As of 2/28/2010

Accident Period	Age	Reported Counts	Cumulative Development Factor	Estimated Ultimate Counts	Selected Ultimate Counts	Open and IBNR Claims
		(1)	(2)	(3)	(4)	(5)
Prior		279	1.000	279	279	22
1/1/1993-12/31/1993	206	64	1.000	64	64	2
1/1/1994-12/31/1994	194	65	1.000	65	65	0
1/1/1995-12/31/1995	182	67	1.000	67	67	1
1/1/1996-12/31/1996	170	61	1.000	61	61	3
1/1/1997-12/31/1997	158	63	1.000	63	63	1
1/1/1998-12/31/1998	146	57	1.000	57	57	1
1/1/1999-12/31/1999	134	68	1.000	68	68	8
1/1/2000-12/31/2000	122	62	1.001	62	62	4
1/1/2001-12/31/2001	110	53	1.003	53	53	5
1/1/2002-12/31/2002	98	59	1.007	59	59	5
1/1/2003-12/31/2003	86	45	1.013	46	46	3
1/1/2004-12/31/2004	74	55	1.021	56	56	4
1/1/2005-10/7/2005	63	70	1.031	72	72	8
10/8/2005-7/31/2006	54	114	1.040	119	119	42
Total		1,182		1,191	1,191	109

Notes:

- (1) Provided by Sedgwick
- (2) Based on Appendix A, Page 4
- (3) = (1) x (2)
- (4) Selected
- (5) = (4) - Closed Counts

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Loss Data
As of 2/28/2010**

Accident Period	Loss & ALAE		Claim Counts		
	Statutory Limits		Excluding Closed Without Payment		Closed Without Payment
	Paid	Incurred	Reported	Closed	
Prior	3,575,572	4,070,999	279	257	5
1/1/1993-12/31/1993	669,540	686,038	64	62	5
1/1/1994-12/31/1994	635,162	635,162	65	65	9
1/1/1995-12/31/1995	162,752	171,355	67	66	4
1/1/1996-12/31/1996	330,789	398,802	61	58	2
1/1/1997-12/31/1997	451,422	467,658	63	62	10
1/1/1998-12/31/1998	350,074	367,583	57	56	11
1/1/1999-12/31/1999	589,223	663,242	68	60	16
1/1/2000-12/31/2000	383,748	423,988	62	58	9
1/1/2001-12/31/2001	494,681	622,881	53	48	11
1/1/2002-12/31/2002	783,269	1,017,417	59	54	5
1/1/2003-12/31/2003	230,309	248,689	45	43	7
1/1/2004-12/31/2004	560,962	577,734	55	52	8
1/1/2005-10/7/2005	692,698	1,177,535	70	64	9
10/8/2005-7/31/2006*	424,315	812,050	114	77	25
Total	10,334,516	12,341,131	1,182	1,082	136

Note:

Data provided by Sedgwick

Claims between 10/8/2005 and 7/31/2009 are post-petition

* Plant closed as of 7/31/2006

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Large Loss Listing (Incurred > \$250,000)
As of 2/28/2010**

Claim Number	Accident Date	Policy Period Beginning	Status	Loss & ALAE		
				Paid	Case Reserves	Incurred
A318205120-0001-01	2/22/1971	1/1/1971	Open	219,208	149,642	368,850
8118219313-0001-01	1/13/1976	1/1/1976	Open	235,546	86,170	321,716
8118218751-0001-01	10/27/1989	1/1/1989	Closed	412,748	0	412,748
8118218872-0001-01	1/3/1992	1/1/1992	Open	447,979	87,284	535,263
8118218928-0001-01	5/5/1992	1/1/1992	Closed	316,563	0	316,563
A118203379-0001-01	5/2/2001	1/1/2001	Open	251,777	82,858	334,635
A218201959-0001-01	4/3/2002	1/1/2002	Open	187,809	191,444	379,253
380509218015	9/15/2005	1/1/2005	Open	11,540	408,195	419,736

Note:

Data provided by Sedgwick

Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Actual vs Expected Paid Loss & ALAE Between 12/31/2004 and 2/28/2010
Statutory Limits

Accident Period	Selected Ultimate @ 12/31/2004	Paid @ 12/31/2004	Percent Unpaid @ 12/31/2004	Percent Unpaid @ 2/28/2010	Expected Payment	Actual Payment	Difference in Payment
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Prior	3,344,030	2,906,158	14.2%	8.2%	186,128	669,414	483,287
1/1/1993-12/31/1993	785,000	496,967	18.1%	13.6%	70,999	172,573	101,574
1/1/1994-12/31/1994	650,000	568,536	19.5%	14.1%	22,581	66,626	44,044
1/1/1995-12/31/1995	152,352	152,352	21.3%	14.8%	0	10,400	10,400
1/1/1996-12/31/1996	292,490	292,490	23.4%	15.6%	0	38,299	38,299
1/1/1997-12/31/1997	557,000	440,509	27.1%	16.7%	44,606	10,913	(33,693)
1/1/1998-12/31/1998	354,395	330,533	31.2%	17.9%	10,207	19,542	9,335
1/1/1999-12/31/1999	697,000	495,715	36.8%	19.3%	95,944	93,508	(2,436)
1/1/2000-12/31/2000	536,000	241,898	43.8%	21.0%	153,226	141,850	(11,376)
1/1/2001-12/31/2001	855,000	433,991	53.2%	23.0%	238,994	60,690	(178,304)
1/1/2002-12/31/2002	1,008,000	338,472	64.5%	26.5%	394,654	444,797	50,143
1/1/2003-12/31/2003	543,000	89,966	77.0%	30.5%	273,535	140,343	(133,192)
1/1/2004-12/31/2004	951,000	96,213	91.7%	35.9%	519,940	464,748	(55,192)
Total	10,725,268	6,883,801			2,010,813	2,333,702	322,890

Notes:

- (1) From Oliver Wyman's 12/31/2004 report
- (2) From Oliver Wyman's 12/31/2004 report
- (3) - (4) Based on the selected loss development factors from Oliver Wyman's 12/31/2004 report
- (5) = [(1) - (2)] x [(3) - (4)] / (3)
- (6) Provided by Sedgwick
- (7) = (6) - (5)

Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Actual vs Expected Incurred Loss & ALAE Between 12/31/2004 and 2/28/2010
Statutory Limits

Accident Period	Selected Ultimate @ 12/31/2004	Incurred @ 12/31/2004	Percent IBNR @ 12/31/2004	Percent IBNR @ 2/28/2010	Expected Incurred	Actual Incurred	Difference in Incurred
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Prior	3,344,030	3,219,157	3.1%	1.4%	68,701	851,841	783,141
1/1/1993-12/31/1993	785,000	738,024	6.2%	3.1%	23,610	(51,986)	(75,596)
1/1/1994-12/31/1994	650,000	586,329	7.8%	3.4%	36,034	48,834	12,800
1/1/1995-12/31/1995	152,352	152,352	9.4%	3.8%	0	19,003	19,003
1/1/1996-12/31/1996	292,490	292,490	11.3%	4.4%	0	106,312	106,312
1/1/1997-12/31/1997	557,000	459,266	13.6%	5.1%	60,972	8,391	(52,581)
1/1/1998-12/31/1998	354,395	330,533	16.4%	6.0%	15,147	37,050	21,903
1/1/1999-12/31/1999	697,000	517,072	19.6%	7.6%	110,560	146,170	35,610
1/1/2000-12/31/2000	536,000	393,666	24.0%	9.1%	88,322	30,322	(58,000)
1/1/2001-12/31/2001	855,000	669,041	30.3%	10.9%	118,867	(46,160)	(165,027)
1/1/2002-12/31/2002	1,008,000	727,302	38.8%	13.2%	185,347	290,114	104,768
1/1/2003-12/31/2003	543,000	213,728	49.6%	15.9%	223,357	34,961	(188,396)
1/1/2004-12/31/2004	951,000	383,090	71.8%	19.1%	417,007	194,644	(222,363)
Total	10,725,268	8,682,050			1,347,924	1,669,497	321,573

Notes:

- (1) From Oliver Wyman's 12/31/2004 report
- (2) From Oliver Wyman's 12/31/2004 report
- (3) - (4) Based on the selected loss development factors from Oliver Wyman's 12/31/2004 report
- (5) = [(1) - (2)] x [(3) - (4)] / (3)
- (6) Provided by Sedgwick
- (7) = (6) - (5)

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Selected Loss Development Factors**

Age	Statutory Limits	
	Cumulative Paid	Cumulative Incurred
	(1)	(2)
50	2.138	1.447
62	1.801	1.340
74	1.637	1.270
86	1.516	1.219
98	1.430	1.177
110	1.366	1.146
122	1.324	1.126
134	1.288	1.107
146	1.262	1.088
158	1.238	1.075
170	1.216	1.067
182	1.194	1.060
194	1.176	1.055
206	1.157	1.051

Note:

(1) - (2) From Appendix A, Pages 2 and 3

Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Paid Development
As of 2/28/2010
Statutory Limits

Accident Period	50	62	74	86	98	110	122	134	146	158	170	182	194	206
1993					495,223	495,615	496,315	496,494	497,792	581,054	597,467	625,423	647,153	669,540
1994				551,046	552,250	559,460	565,764	569,392	597,689	602,138	629,070	629,083	635,162	
1995			152,099	152,352	152,352	152,352	152,352	152,352	152,358	152,461	152,506	162,752		
1996		232,082	234,302	240,020	241,390	292,490	294,407	301,097	309,948	327,775	330,789			
1997	317,149	331,446	356,770	358,810	443,993	445,464	449,868	449,880	449,893	451,422				
1998	272,340	306,804	320,133	330,533	330,533	330,775	330,821	348,026	350,074					
1999	305,066	473,453	495,715	523,267	542,131	542,983	566,755	589,223						
2000	178,167	239,809	287,209	342,954	362,199	370,603	383,748							
2001	446,354	503,938	383,648	409,551	467,154	494,681								
2002	584,458	706,786	747,364	781,611	783,269									
2003	204,578	216,594	227,478	230,309										
2004	493,603	506,152	560,962											
2005	562,897	758,574												
2006	358,439													
Accident Period	50-62	62-74	74-86	86-98	98-110	110-122	122-134	134-146	146-158	158-170	170-182	182-194	194-206	206-Ult
1993					1.001	1.001	1.000	1.003	1.167	1.028	1.047	1.035	1.035	
1994				1.002	1.013	1.011	1.006	1.050	1.007	1.045	1.000	1.010		
1995			1.002	1.000	1.000	1.000	1.000	1.000	1.001	1.000	1.067			
1996		1.010	1.024	1.006	1.212	1.007	1.023	1.029	1.058	1.009				
1997	1.045	1.076	1.006	1.237	1.003	1.010	1.000	1.000	1.003					
1998	1.127	1.043	1.032	1.000	1.001	1.000	1.052	1.006						
1999	1.552	1.047	1.056	1.036	1.002	1.044	1.040							
2000	1.346	1.198	1.194	1.056	1.023	1.035								
2001	1.129	0.761	1.068	1.141	1.059									
2002	1.209	1.057	1.046	1.002										
2003	1.059	1.050	1.012											
2004	1.025	1.108												
2005	1.348													
2006														
Arithmetic Averages														
All Periods	1.204	1.039	1.049	1.053	1.035	1.014	1.017	1.015	1.047	1.021	1.038	1.022	1.035	
7 Period	1.238	1.038	1.059	1.068	1.043	1.015	1.017							
5 Period	1.154	1.035	1.075	1.047	1.018	1.019	1.023	1.017	1.047					
3 Period	1.144	1.072	1.042	1.066	1.028	1.026	1.031	1.012	1.021	1.018	1.038			
2 Period	1.187	1.079	1.029	1.071	1.041	1.040	1.046	1.003	1.030	1.005	1.034	1.022		
\$ Weighted Averages														
All Periods	1.202	1.027	1.051	1.050	1.027	1.016	1.018	1.017	1.053	1.028	1.028	1.022	1.035	
7 Period	1.227	1.023	1.056	1.062	1.035	1.018	1.018							
5 Period	1.175	1.015	1.068	1.041	1.018	1.022	1.026	1.022	1.053					
3 Period	1.175	1.074	1.046	1.051	1.027	1.030	1.029	1.010	1.021	1.028	1.028			
2 Period	1.197	1.091	1.038	1.050	1.043	1.040	1.044	1.003	1.025	1.006	1.013	1.022		
Industry														
Age To Age	1.088	1.058	1.041	1.031	1.022	1.018	1.016	1.014	1.012	1.010	1.009	1.009	1.008	
Age to Ult	1.503	1.381	1.305	1.254	1.216	1.189	1.168	1.150	1.134	1.121	1.110	1.099	1.090	1.082
Prior														
Age To Age	1.187	1.118	1.084	1.058	1.047	1.026	1.022	1.018	1.014	1.013	1.010	1.008	1.006	
Age to Ult	2.069	1.744	1.560	1.439	1.360	1.299	1.266	1.239	1.217	1.201	1.185	1.174	1.164	1.157
Selected														
Age To Age	1.187	1.100	1.080	1.060	1.047	1.032	1.028	1.020	1.020	1.018	1.018	1.016	1.016	
Age to Ult	2.138	1.801	1.637	1.516	1.430	1.366	1.324	1.288	1.262	1.238	1.216	1.194	1.176	1.157

Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Incurred Development
As of 2/28/2010
Statutory Limits

Accident Period	50	62	74	86	98	110	122	134	146	158	170	182	194	206
1993					508,223	505,140	505,840	526,069	738,024	674,004	684,839	689,415	681,393	686,038
1994				560,097	567,218	589,079	589,990	600,107	616,367	669,743	638,828	638,828	635,162	
1995			152,099	152,352	152,352	152,352	152,352	152,352	162,597	193,157	193,312	171,355		
1996		236,082	245,284	246,854	278,175	292,490	310,096	327,211	368,822	387,126	398,802			
1997	367,103	388,629	376,230	443,460	459,266	473,658	459,638	467,658	467,658					
1998	309,106	323,413	374,076	330,533	330,533	339,842	349,646	367,583	367,583					
1999	616,569	502,681	517,072	576,020	627,460	680,429	670,218	663,242						
2000	697,945	391,551	433,206	402,387	421,186	428,543	423,988							
2001	669,547	680,292	466,658	590,377	622,881	622,881								
2002	787,465	806,342	1,021,176	1,017,107	1,017,417									
2003	220,497	232,490	256,467	248,689										
2004	673,466	653,029	577,734											
2005	1,198,674	1,259,550												
2006	730,035													

Accident Period	50-62	62-74	74-86	86-98	98-110	110-122	122-134	134-146	146-158	158-170	170-182	182-194	194-206	206-Ult
1993					0.994	1.001	1.040	1.403	0.913	1.016	1.007	0.988	1.007	
1994				1.013	1.039	1.002	1.017	1.027	1.087	0.954	1.000	0.994		
1995			1.002	1.000	1.000	1.000	1.067	1.188	1.001	0.886				
1996		1.039	1.006	1.127	1.051	1.060	1.055	1.127	1.050	1.030				
1997	1.059	0.968	1.179	1.036	1.031	0.970	1.017	1.000	1.000					
1998	1.046	1.157	0.884	1.000	1.028	1.029	1.051	1.000						
1999	0.815	1.029	1.114	1.089	1.084	0.985	0.990							
2000	0.561	1.106	0.929	1.047	1.017	0.989								
2001	1.016	0.686	1.265	1.055	1.000									
2002	1.024	1.266	0.996	1.000										
2003	1.054	1.103	0.970											
2004	0.970	0.885												
2005	1.051													
2006														

Arithmetic Averages

All Periods	0.955	1.027	1.038	1.041	1.027	1.005	1.024	1.104	1.047	1.000	0.964	0.991	1.007	
7 Period	0.927	1.033	1.048	1.051	1.030	1.005	1.024							
5 Period	1.023	1.009	1.055	1.038	1.032	1.007	1.023	1.044	1.047					
3 Period	1.025	1.085	1.077	1.034	1.034	1.001	1.019	1.042	1.079	0.995	0.964			
2 Period	1.010	0.994	0.983	1.028	1.009	0.987	1.020	1.000	1.025	1.015	0.943	0.991		

\$ Weighted Averages

All Periods	0.945	1.013	1.043	1.036	1.030	1.000	1.022	1.115	1.016	0.996	0.989	0.991	1.007	
7 Period	0.930	1.016	1.048	1.042	1.034	1.000	1.022							
5 Period	1.023	0.997	1.052	1.035	1.034	0.999	1.019	1.036	1.016					
3 Period	1.025	1.097	1.064	1.026	1.036	0.997	1.013	1.036	1.049	0.985	0.989			
2 Period	1.022	0.942	0.991	1.020	1.007	0.987	1.011	1.000	1.022	1.020	0.974	0.991		

Industry

Age To Age	1.033	1.022	1.014	1.012	1.010	1.010	1.009	1.008	1.007	1.007	1.006	1.005	1.005	
Age to Ult	1.216	1.177	1.152	1.136	1.122	1.111	1.100	1.091	1.082	1.075	1.068	1.062	1.056	1.051

Prior

Age To Age	1.085	1.055	1.039	1.033	1.026	1.020	1.017	1.017	1.010	1.008	1.006	1.005	1.004	
Age to Ult	1.414	1.304	1.236	1.190	1.152	1.123	1.100	1.082	1.064	1.054	1.046	1.040	1.035	1.032

Selected

Age To Age	1.080	1.055	1.042	1.036	1.027	1.018	1.017	1.017	1.012	1.008	1.006	1.005	1.004	
Age to Ult	1.447	1.340	1.270	1.219	1.177	1.146	1.126	1.107	1.088	1.075	1.067	1.060	1.055	1.051

Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Reported Counts - Excluding Closed Without Payment
As of 2/28/2010

Accident Period	50	62	74	86	98	110	122	134	146	158	170	182	194	206
1993					60	60	60	60	61	63	63	64	64	64
1994				61	61	62	62	62	63	64	65	65	65	
1995			63	63	63	63	63	63	64	67	67	67		
1996		58	58	59	59	59	59	59	61	61	61			
1997	62	62	62	62	62	62	62	63	63	63				
1998	54	54	55	56	56	56	57	57	57					
1999	51	52	52	53	60	66	67	68						
2000	56	58	60	61	62	62	62							
2001	47	47	48	52	53	53								
2002	56	57	59	59	59									
2003	43	43	45	45										
2004	55	55	55											
2005	83	84												
2006	100													
Accident Period	50-62	62-74	74-86	86-98	98-110	110-122	122-134	134-146	146-158	158-170	170-182	182-194	194-206	206-Ult
1993					1.000	1.000	1.000	1.017	1.033	1.000	1.016	1.000	1.000	
1994				1.000	1.016	1.000	1.000	1.016	1.016	1.016	1.000	1.000		
1995			1.000	1.000	1.000	1.000	1.000	1.016	1.047	1.000	1.000			
1996		1.000	1.017	1.000	1.000	1.000	1.000	1.034	1.000	1.000				
1997	1.000	1.000	1.000	1.000	1.000	1.000	1.016	1.000	1.000					
1998	1.000	1.019	1.018	1.000	1.000	1.018	1.000	1.000						
1999	1.020	1.000	1.019	1.132	1.100	1.015	1.015							
2000	1.036	1.034	1.017	1.016	1.000	1.000								
2001	1.000	1.021	1.083	1.019	1.000									
2002	1.018	1.035	1.000	1.000										
2003	1.000	1.047	1.000											
2004	1.000	1.000												
2005	1.012													
2006														
Arithmetic Averages														
All Periods	1.009	1.017	1.017	1.019	1.013	1.004	1.004	1.014	1.019	1.004	1.005	1.000	1.000	
7 Period	1.012	1.022	1.020	1.024	1.014	1.005	1.004							
5 Period	1.006	1.027	1.024	1.034	1.020	1.007	1.006	1.013	1.019					
3 Period	1.004	1.027	1.028	1.012	1.033	1.011	1.010	1.011	1.016	1.005	1.005			
2 Period	1.006	1.023	1.000	1.010	1.000	1.008	1.007	1.000	1.000	1.000	1.000	1.000		
Weighted Averages														
All Periods	1.010	1.016	1.016	1.017	1.013	1.004	1.005	1.014	1.019	1.004	1.005	1.000	1.000	
7 Period	1.013	1.022	1.018	1.022	1.014	1.005	1.005							
5 Period	1.007	1.027	1.023	1.032	1.020	1.007	1.006	1.013	1.019					
3 Period	1.006	1.026	1.026	1.012	1.034	1.011	1.011	1.011	1.016	1.005	1.005			
2 Period	1.007	1.020	1.000	1.009	1.000	1.008	1.008	1.000	1.000	1.000	1.000	1.000		
Selected														
Age To Age	1.012	1.010	1.008	1.006	1.004	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
Age to Ult	1.044	1.031	1.021	1.013	1.007	1.003	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000

**Delphi Automotive - New Jersey
Workers Compensation - Loss & ALAE
Estimated Discounting Factors
Statutory Limits
As of 2/28/2010**

Accident Period	Maturity in Months @ 2/28/2010	Discount Factor @ 4.1%	Percentage of ultimate loss to be paid in the following period (months):										
			0 - 12	12 - 24	24 - 36	36 - 48	48 - 60	60 - 72	72 - 84	84 - 96	96 - 108	108 - 120	120 +
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Prior		0.891	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
1/1/1993-12/31/1993	206	0.767	1.3%	1.2%	1.2%	1.1%	1.0%	0.9%	0.9%	0.8%	0.7%	0.6%	3.8%
1/1/1994-12/31/1994	194	0.759	1.4%	1.3%	1.2%	1.2%	1.1%	1.0%	0.9%	0.9%	0.8%	0.7%	4.4%
1/1/1995-12/31/1995	182	0.750	1.3%	1.4%	1.3%	1.2%	1.2%	1.1%	1.0%	0.9%	0.9%	0.8%	5.1%
1/1/1996-12/31/1996	170	0.743	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	1.1%	1.0%	0.9%	0.9%	5.9%
1/1/1997-12/31/1997	158	0.735	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	1.1%	1.0%	0.9%	6.7%
1/1/1998-12/31/1998	146	0.728	1.6%	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	1.1%	1.0%	7.6%
1/1/1999-12/31/1999	134	0.720	1.6%	1.6%	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	1.1%	8.5%
1/1/2000-12/31/2000	122	0.719	2.1%	1.6%	1.6%	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	9.5%
1/1/2001-12/31/2001	110	0.719	2.3%	2.1%	1.6%	1.6%	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	10.5%
1/1/2002-12/31/2002	98	0.726	3.3%	2.3%	2.1%	1.6%	1.6%	1.5%	1.5%	1.3%	1.4%	1.3%	11.5%
1/1/2003-12/31/2003	86	0.734	4.0%	3.3%	2.3%	2.1%	1.6%	1.6%	1.5%	1.5%	1.3%	1.4%	12.5%
1/1/2004-12/31/2004	74	0.744	4.9%	4.0%	3.3%	2.3%	2.1%	1.6%	1.6%	1.5%	1.5%	1.3%	13.6%
1/1/2005-10/7/2005	63	0.752	5.5%	4.8%	3.9%	3.2%	2.3%	2.1%	1.6%	1.6%	1.5%	1.5%	14.4%
10/8/2005-7/31/2006	54	0.765	7.7%	5.3%	4.6%	3.7%	3.0%	2.3%	1.9%	1.6%	1.5%	1.5%	15.2%

Notes:

- (1) Based on columns (2) through (12)
(2) - (12) Based on Appendix A, Page 1

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1 213 346 5625



MARSH MERCER KROLL
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Exhibit B

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May 26, 2010

Via Electronic Mail

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RE: *In re DPH Holdings Corp.* – Payment of
Postpetition New Jersey Workers'
Compensation Obligations

Dear Mr. Asare:

I write on behalf of DPH Holdings Corp. and certain of its affiliated reorganized debtors (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and its affiliated debtors and debtors-in-possession (the "Debtors"). Following the Debtors' emergence from chapter 11 on October 6, 2009, the Debtors discontinued payments on all prepetition workers' compensation claims. Since that time, obligations arising on account of prepetition workers' compensation claims have been satisfied in the ordinary course with proceeds from the \$5,500,000.00 letter of credit securing New Jersey workers' compensation claims, which was fully drawn by CNA Surety Corporation, a third-party surety company, on or before March 17, 2010.

The Reorganized Debtors have retained the Oliver Wyman Group, an independent, third-party actuarial firm. On March 26, 2010, Oliver Wyman issued a report, a copy of which is attached to this letter,

Kwame A. Asare
Eleanor Heck
May 26, 2010
Page 2

estimating the Debtors' net unpaid obligations to New Jersey employees on account of both prepetition and postpetition workers' compensation claims in an amount that is substantially less than the remaining amount of the collateral securing such claims. Accordingly, beginning June 1, 2010, the Reorganized Debtors will discontinue direct payments on account of postpetition workers' compensation claims. Both prepetition and postpetition New Jersey workers' compensation claims will be paid by CNA Surety Corporation directly from proceeds of the \$5,500,000.00 letter of credit. In light of the significant over-collateralization, we would like to discuss reduction of the CNA bond, and the consequent return of collateral, to match anticipated exposure. We will be in touch with you shortly to set up a conference call to discuss these matters.

If you have any questions or wish to discuss this matter further, please contact me or my colleague Brandon M. Duncomb (phone: 312.407.0110; e-mail: brandon.duncomb@skadden.com).

Very truly yours,

/s/ John K. Lyons

Enclosure